

County of Placer, California

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended June 30, 2002

	<u>General Fund</u>	<u>Public Safety</u>	<u>Public Ways and Facilities</u>
Revenues			
Taxes	\$ 76,562,833	\$ -	\$ 2,000,000
Licenses and permits	5,275,062	29,565	76,443
Fines, forfeitures and penalties	9,346,206	333,117	287,323
Use of money and property	4,668,570	213,181	1,823,631
Intergovernmental	107,895,359	31,133,962	13,099,389
Charges for services	13,053,958	3,155,702	5,878,816
Tobacco settlement	3,001,591	-	-
Contributions and donations	460,208	194,983	44,910
Miscellaneous	1,190,512	295,007	-
Total revenues	<u>221,454,299</u>	<u>35,355,517</u>	<u>23,210,512</u>
Expenditures			
Current:			
General government	39,979,856	-	1,495,741
Public protection	53,568,360	36,128,607	-
Public assistance	62,039,256	-	-
Health and sanitation	26,970,489	-	-
Public ways and facilities	5,309,246	-	10,654,143
Recreation and cultural services	329,940	-	-
Education	474,573	-	-
Debt service:			
Principal	15,402	-	42,298
Interest	77,880	-	8,900
Capital outlay	<u>2,073,327</u>	<u>656,693</u>	<u>6,067,640</u>
Total expenditures	<u>190,838,329</u>	<u>36,785,300</u>	<u>18,268,722</u>
Excess (deficiency) of revenues over expenditures	<u>30,615,970</u>	<u>(1,429,783)</u>	<u>4,941,790</u>
Other Financing Sources (Uses)			
Capital lease financing	1,592,634	-	-
Proceeds from sale of capital assets	-	307,030	66,543
Transfers in	1,626,291	-	-
Transfers out	<u>(13,514,548)</u>	<u>(252,964)</u>	<u>(468,293)</u>
Total other financing sources (uses)	<u>(10,295,623)</u>	<u>54,066</u>	<u>(401,750)</u>
Special Item	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,320,347	(1,375,717)	4,540,040
Fund balances, beginning of year, as restated	<u>77,778,898</u>	<u>6,995,608</u>	<u>35,029,398</u>
Fund balances, end of year	<u>\$ 98,099,245</u>	<u>\$ 5,619,891</u>	<u>\$ 39,569,438</u>

The notes to the financial statements are an integral part of this statement.

County of Placer, California

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Fiscal Year Ended June 30, 2002

Capital Projects Securitization	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 9,784,770	\$ 88,347,603
-	-	5,381,070
-	824,778	10,791,424
-	1,966,458	8,671,840
-	4,577,110	156,705,820
-	9,443,781	31,532,257
-	-	3,001,591
-	2,958,895	3,658,996
-	1,708,571	3,194,090
-	31,264,363	311,284,691
-	5,876,298	47,351,895
-	1,957,357	91,654,324
-	1,692,514	63,731,770
-	142,179	27,112,668
-	453,162	16,416,551
-	37,864	367,804
-	2,768,571	3,243,144
-	733,002	790,702
-	1,439,954	1,526,734
-	10,217,744	19,015,404
-	25,318,645	271,210,996
-	5,945,718	40,073,695
-	-	1,592,634
-	-	373,573
-	10,416,308	12,042,599
-	-	(14,235,805)
-	10,416,308	(226,999)
35,492,365	-	35,492,365
35,492,365	16,362,026	75,339,061
-	46,572,157	166,376,061
\$ 35,492,365	\$ 62,934,183	\$ 241,715,122

Revenues

Taxes
Licenses and permits
Fines, forfeitures and penalties
Use of money and property
Intergovernmental
Charges for services
Tobacco settlement
Contributions and donations
Miscellaneous
Total revenues

Expenditures

Current:
General government
Public protection
Public assistance
Health and sanitation
Public ways and facilities
Recreation and cultural services
Education
Debt service:
Principal
Interest
Capital outlay
Total expenditures

Excess (deficiency) of revenues over expenditures

Other Financing Sources (Uses)

Capital lease financing
Proceeds from sale of capital assets
Transfers in
Transfers out
Total other financing sources (uses)

Special Item

Net change in fund balances
Fund balances, beginning of year, as restated
Fund balances, end of year

The notes to the financial statements are an integral part of this statement.